

Form **4562**Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return**Depreciation and Amortization**  
**(Including Information on Listed Property)**See separate instructions. **Attach to your tax return.****2005**Attachment  
Sequence No. 67

Business or activity to which this form relates

**U0010**

Identifying Number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses.	.	.	.	1	25,000
2	Total cost of section 179 property placed in service (see instructions).	.	.	.	2	<b>U0012</b>
3	Threshold cost of section 179 property before reduction in limitation.	.	.	.	3	100,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.	.	.	.	4	<b>U0014</b>
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	.	.	.	5	<b>U0018</b>

(a) Description of property

(b) Cost (business use only)

(c) Elected cost

6	<b>U0020</b>	<b>U0030</b>	<b>U0040</b>
	<b>U0050</b>	<b>U0060</b>	<b>U0070</b>
7	Listed property. Enter the amount from line 29.	.	7 <b>U0080</b>
8	Total elected cost of section 179 property. Add amounts in column ©, lines 6 and 7.	.	8 <b>U0081</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.	.	9 <b>U0083</b>
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562.	.	10 <b>U0088</b>
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions).	.	11 <b>U0090</b>
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	.	12 <b>U0092</b>
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less than 12..	13	<b>U0094</b>

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)**Part III MACRS Depreciation (Do not include listed property.)** (See page 4 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005.	.	.	17	<b>U0107</b>
18	If you are electing under section 168(l)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here.	.	.	<b>U0109</b>	

**Section B—Assets Placed in Service During 2005 Tax Year Using the General Depreciation System**

(a) Classification of Property	(b) Month and year Placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation Deduction
19a 3-year property		<b>U0111</b>	<b>U0113</b>	<b>U0115</b>	<b>U0120</b>	<b>U0130</b>
b 5-year property		<b>U0140</b>	<b>U0150</b>	<b>U0155</b>	<b>U0160</b>	<b>U0170</b>
c 7-year property		<b>U0172</b>	<b>U0174</b>	<b>U0175</b>	<b>U0176</b>	<b>U0178</b>
d 10-year property		<b>U0180</b>	<b>U0190</b>	<b>U0195</b>	<b>U0200</b>	<b>U0210</b>
e 15-year property		<b>U0220</b>	<b>U0230</b>	<b>U0235</b>	<b>U0240</b>	<b>U0250</b>
f 20-year property		<b>U0275</b>	<b>U0285</b>	<b>U0287</b>	<b>U0295</b>	<b>U0305</b>
g 25-year property		<b>U0307</b>	25 yrs.	<b>U0309</b>	S/L	<b>U0311</b>
h Residential rental property	<b>U0313</b>	<b>U0317</b>	27.5 yrs.	MM	S/L	<b>U0333</b>
	<b>U0337</b>	<b>U0343</b>	27.5 yrs.	MM	S/L	<b>U0357</b>
i Nonresidential real Property	<b>U0363</b>	<b>U0367</b>	39 yrs.	MM	S/L	<b>U0383</b>
	<b>U0387</b>	<b>U0393</b>	<b>U0400</b>	MM	S/L	<b>U0407</b>

**Section C—Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System**

20a Class Life	<b>U0410</b>	<b>U0415</b>	<b>U0420</b>	S/L	<b>U0425</b>
b 12-year	<b>U0430</b>	12 yrs.	<b>U0435</b>	S/L	<b>U0440</b>
c 40-year	<b>U0445</b>	40 yrs.	MM	S/L	<b>U0455</b>

**Part IV Summary** (see instructions)

21	Listed property. Enter amount from line 28.	.	.	.	21	<b>U0497</b>
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions..	.	.	.	22	<b>U0500</b>
23	For assets shown above and placed in service during the current year, Enter the portion of the basis attributable to section 263A costs.	.	.	.	23	<b>U0505</b>

**Part V Listed property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and Property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? **0762** Yes **0764** No 24b If "Yes" is the evidence written? **0766** Yes **0768** No

(a) Type of property (list Vehicles first)	(b) Date placed in service	(c) Business/ investment Use %	(d) Cost or other basis	(e) Basis for depreciation business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty Zone listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							.25	<b>U0773</b>
26 Property used more than 50% in a qualified business use:								
<b>U0775</b>	<b>U0780</b>	<b>U0790</b>	<b>U0800</b>	<b>U0810</b>	<b>U0815</b>	<b>U0822</b>	<b>U0830</b>	<b>U0840</b>
<b>U0850</b>	<b>U0860</b>	<b>U0870</b>	<b>U0880</b>	<b>U0890</b>	<b>U0895</b>	<b>U0902</b>	<b>U0910</b>	<b>U0920</b>
<b>U0930</b>	<b>U0940</b>	<b>U0950</b>	<b>U0960</b>	<b>U0970</b>	<b>U0975</b>	<b>U0985</b>	<b>U0990</b>	<b>U1000</b>
27 Property used 50% or less in a qualified business use:								
<b>U1010</b>	<b>U1020</b>	<b>U1030</b>	<b>U1040</b>	<b>U1050</b>	<b>U1055</b>	<b>U1060</b>	<b>U1070</b>	
<b>U1090</b>	<b>U1100</b>	<b>U1110</b>	<b>U1120</b>	<b>U1130</b>	<b>U1135</b>	<b>U1140</b>	<b>U1150</b>	
<b>U1170</b>	<b>U1180</b>	<b>U1190</b>	<b>U1200</b>	<b>U1210</b>	<b>U1215</b>	<b>U1220</b>	<b>U1230</b>	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						.28	<b>U1500</b>	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.						.29		<b>U1600</b>

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
		U1620	U1660	U1700	U1740	U1780	U1820
31	Total commuting miles driven during the year	U1630	U1670	U1710	U1750	U1790	U1830
32	Total other personal (noncommuting) miles driven.	U1640	U1680	U1720	U1760	U1800	U1840
33	Total miles driven during the year. Add lines 30 through 32.	U1645	U1685	U1725	U1765	U1805	U1845
		Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
34	Was the vehicle available for personal use during off-duty hours?	U1850 U1860	U1910 U1920	U1970 U1980	U2030 U2040	U2090 U2100	U2150 U2160
35	Was the vehicle used primarily by a more than 5% owner or related person?.	U1863 U1867	U1923 U1927	U1983 U1987	U2043 U2047	U2103 U2107	U2163 U2167
36	Is another vehicle available for personal use?	U1870 U1880	U1930 U1940	U1990 U2000	U2050 U2060	U2110 U2120	U2170 U2180